**GOVERNMENT OF ANDHRA PRADESH**
**ABSTRACT**

Opening of new Major, Minor and Sub-Heads for accounting of Goods & Services Tax (GST), Compensation Cess and Integrated Goods and Services Tax (IGST)-orders – Issued

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**FINANCE (Budget.I) DEPARTMENT**

G.O.RT.No. 1551 Dated: 06-07-2017

Read the following:

1. Letter No.T-14018/09/2015/GST/Code/461-470 Dt. 19-06-2017 of Office of the Controller General of Accounts, New Delhi
2. Pr.CCA/CBEC/GST/4 (Part.2)/2017-18/487 Dt. 30.06.2017 of O/o. Prl. Chief Controller of Accounts, New Delhi.

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**ORDER:**

Consequent on implementation of Goods and Services Tax with effect from 01st July, 2017, the following new major, minor and sub heads of account are adopted in the state under Goods & Services Tax (GST), Compensation Cess and Integrated Goods and Services Tax (IGST).

**Receipt Head 0006 - State Goods and Services Tax (SGST)**

Minor Head 101 Tax
SH (01) - Collections
SH(02) - Deduct Refunds
102 Interest
SH (01) - Collections
SH(02) - Deduct Refunds
103 Penalty
SH (01) - Collections
SH(02) - Deduct Refunds
104 Fees
SH (01) - Collections
SH(02) - Deduct Refunds
105 Input Tax Credit cross utilization of SGST and IGST
SH (01) - Transfer-in from IGST
SH(02) - Transfer out to IGST
106 Apportionment of IGST-Transfer-in of Tax Component to SGST
107 Apportionment of IGST-Transfer-in of Interest Component to SGST
108 Apportionment of IGST-Transfer-in of Penalty Component to SGST
109 Sale proceeds of confiscated Goods
SH (01) - Sale proceeds of confiscated Goods
SH(02) - Fees, Fines and Penalties.
500 Receipts awaiting transfer to other minor heads
800 Other Receipts
SH (01) - Collections
SH(02) - Deduct Refunds

**Receipt Head 0008 – Integrated Goods and Services Tax (IGST)**

Sub Major Head – 01 IGST on Import/Export of Goods and Services
Minor Head 101 Tax
SH (01) – Collections
SH (02) – Deduct Refunds
` 102 Interest
SH (01) – Collections
SH (02) – Deduct Refunds
103 Penalty
SH (01) – Collections
SH (02) – Deduct Refunds

104 Fees
SH (01) – Collections
SH(02) – Deduct Refunds
105 Input Tax credit cross utilization between IGST & CGST
SH (01) – Transfer-in to IGST from CGST
SH(02) – Transfer out from IGST to CGST
106 Input Tax Credit cross utilization between IGST & SGST
SH (01) – Transfer-in to IGST from SGST
SH(02) – Transfer out from IGST to SGST
109 Sale Proceeds of confiscated Goods
SH (01) – Sale proceeds of confiscated Goods
SH(02) – Fees, Fines and Penalties.
500 Receipts awaiting transfer to other Minor heads
800 Other Receipts
SH (01) – Collections
SH (02) – Deduct Refunds
901 Share of net proceeds assigned to States

**Sub Major Head – 02 IGST on Domestic Supply of Goods and Services**

Minor Head 101 Tax
SH (01) – Collections
SH (02) – Deduct Refunds
102 Interest
SH (01) – Collections
SH (02) – Deduct Refunds
103 Penalty
SH (01) – Collections
SH (02) – Deduct Refunds
104 Fees
SH (01) – Collections
SH(02) – Deduct Refunds
105 Input Tax credit cross utilization between IGST & CGST
SH (01) – Transfer-in to IGST from CGST
SH(02) – Transfer out from IGST to CGST
106 Input Tax Credit cross utilization between IGST & SGST
SH (01) – Transfer-in to IGST from SGST
SH(02) – Transfer out from IGST to SGST
109 Sale Proceeds of confiscated Goods
SH (01) – Sale proceeds of confiscated Goods
SH (02) – Fees, Fines and Penalties.
500 Receipts awaiting transfer to other Minor heads
800 Other Receipts
SH (01) – Collections
SH (02) – Deduct Refunds
901 Share of net proceeds assigned to States

**Receipt Head 0009 – Goods and Services Tax compensation cess**

Sub Major Head – 01 GST Compensation cess on Import/Export of Goods and Services

Minor Head 101 Cess
SH (01) – Collections
SH (02) – Deduct Refunds
102 Interest
SH (01) – Collections
SH (02) – Deduct Refunds
103 Penalty
SH (01) – Collections
SH (02) – Deduct Refunds

104 Fees
SH (01) – Collections
SH (02) – Deduct Refunds
109 Sale Proceeds of confiscated Goods
SH (01) – Sale proceeds of confiscated Goods
SH(02) – Fees, Fines and Penalties.
500 Receipts awaiting transfer to other Minor heads
800 Other Receipts
SH (01) – Collections
SH (02) – Deduct Refunds

**Sub Major Head – 02 GST compensation cess on domestic supply of goods and services**

Minor Head 101 Cess
SH (01) – Collections
SH (02) – Deduct Refunds
102 Interest
SH (01) – Collections
SH (02) – Deduct Refunds
103 Penalty
SH (01) – Collections
SH (02) – Deduct Refunds
104 Fees
SH (01) – Collections
SH(02) – Deduct Refunds
109 Sale Proceeds of confiscated Goods
SH (01) – Sale proceeds of confiscated Goods
SH (02) – Fees, Fines and Penalties.
500 Receipts awaiting transfer to other Minor heads
800 Other Receipts
SH (01) – Collections
SH (02) – Deduct Refunds

**Revenue Expenditure Head 2043-Collection Charges under State Goods and Services Tax**

Minor Heads 001 - Direction and Administration
101 - Collection Charges
800 - Other Expenditure

**Capital Expenditure Head 4047-Capital outlay on other Fiscal Services**

Minor Head 006 State Goods and Services Tax

**Public Account Head 8235-General and Reserve Funds**

Minor Head 143 GST Compensation Fund.

The Commissioner of Commercial Taxes and the Director of Treasuries and Accounts are requested to take further action accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**K. SUNITHA**
**SECRETARY TO GOVERNMENT (B&IF)**

To
The Principal Accountant General, AP, Hyderabad
The Commissioner of Commercial Taxes, AP, Vijayawada.
The Director of Treasuries and Accounts, A.P., Ibrahimpatnam.
The Pay and Accounts Officer, A.P., Ibrahimpatnam.

The Director of Works Accounts, A.P., Ibrahimpatnam.
The CTO, Finance Department, AP Secretariat, Amaravathi.

Copy to:
All Finance (Budget/FMU/CASP/CM/DM/NABARD) Sections
All the Departments of Secretariat.
SF/SCs.

// FORWARDED :: BY ORDER //

SECTION OFFICER